SECTION IN ACT	CHAPTER 2: POWERS OF THE COUNCIL Council reserved powers	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
168(3) MFMA	Considering any guidelines issued by the Minister of Finance in terms of section 168(1) of the MFMA	Council	None	In consultation with the Accounting Officer
171(4)(a) MFMA	Investigating any allegations of financial misconduct against the Accounting Officer unless those allegations are frivolous, vexatious, speculative or obviously unfounded	Council	None	
171(4)(a) MFMA	Deciding whether an allegation of financial misconduct against the Accounting Officer is frivolous, vexatious, speculative or obviously unfounded	Council	None	
171(4)(b)	Deciding whether an investigation of an allegation of financial misconduct against the Municipal Manager, the Chief Financial Officer, a senior manager or other official of the Municipality revealed anything that warrants the institution of disciplinary proceedings.	Council	None	Any disciplinary proceedings must be conducted in terms of the relevant collective agreement
174(4)(b) MFMA	Deciding whether an investigation of an allegation of financial misconduct against the Accounting Officer revealed anything that warrants the institution of disciplinary proceedings	Council	None	
176(2) MFMA	Deciding to recover from a political office-bearer or official of the Municipality any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that political office-bearer or official when performing a function of office	Council	None	
178(2)(a) MFMA	Submitting to the National Treasury a list of all corporate entities in which the Municipality or a municipal entity under its sole or shared control has an interest	Council	None	
178(2)(b) MFMA	Submitting to the National Treasury a list of all public-private partnerships to which the Municipality is a party, with a value of more than one million Rand in total or per annum	Council	None	

CHAPTER 3: POWERS OF THE EXECUTIVE MAYOR

3.1. Executive Mayor statutory powers

The powers set out hereunder are assigned to the Executive Mayor in terms of the legislation as indicated in column 1, and reserved for his execution in accordance with his decision, and he may take a decision in respect of these matters with or without consulting any person

SECTION IN ACT	CHAPTER 3: POWERS OF THE EXECUTIVE MAYOR EXECUTIVE MAYOR STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
56 MSTA	To receive reports from the committees of the Council and to forward these reports together with a recommendation to the Council when the matter cannot be disposed of by him in terms of his delegated powers	Executive Mayor	None	
31(d) MFMA	Giving written approval for exceeding the amount appropriated in respect of a capital programme	Executive Mayor	None	
31(e) MFMA	Submitting the certificate specifying that actual revenue for the financial year concerned is expected to exceed budgeted revenue and that sufficient funds are available for exceeding the amount appropriated for a specific capital programme without incurring further borrowing beyond the annual budget limit issued by the Accounting Officer and the Executive Mayor's approval for exceeding the amount appropriated in respect of a capital programme to the provincial treasury and the Auditor-General	Executive Mayor	MM	Subject to section 21 MFMA
53(1)(c)(i) MFMA	Determining the reasonable steps to be taken to ensure that the Municipality approves its annual budget before the start of the budget year	Executive Mayor	None	
53(1)(c)(iii) MFMA	Determining the reasonable steps to be taken to ensure that the annual performance agreements for the Accounting Officer and all senior managers comply with the MFMA, are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan and are concluded in accordance with section 57(2) of the Municipal Systems Act	Executive Mayor	None	In terms of section 57(2)(a) of the Municipal Systems Act the annual performance agreements must be concluded on or before 30 July of each year
53(3)(a) MFMA	Ensuring that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, contained in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan	Executive Mayor	None	
53(3)(b) MFMA	Submission of the annual performance agreements of the Accounting Officer, senior managers and any other categories of officials as may be prescribed, to the Council and the MEC responsible for local government	Executive Mayor	None	

SECTION IN ACT	CHAPTER 3: POWERS OF THE EXECUTIVE MAYOR EXECUTIVE MAYOR STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
54(1)(c) MFMA	Determining whether it is necessary to make any revisions to the service delivery and budget implementation plan	Executive Mayor	None	Revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the Council following approval of an adjustments budget
54(1)(c) MFMA	Determining the process of formulating revisions to the service delivery and budget implementation plan	Executive Mayor	None	
54(1)(d) MFMA	Determining the instructions to be given to the Accounting Officer to ensure that the budget is implemented in accordance with the service delivery and budget implementation plan and that spending of funds and revenue collection proceed in accordance with the budget	Executive Mayor	None	If the Municipality faces any serious financial problems, the Executive Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the Accounting Officer to deal with such problems, which may include steps to reduce spending when revenue is anticipated to be less than projected in the Municipality's approved budget, the tabling of an adjustments budget or steps in terms of Chapter 13 of the MFMA and alert the Council and the MEC for local government to those problems
54(1)(e) MFMA	Considering whether the Municipality faces any financial problems including any emerging or impending financial problems	Executive Mayor	None	
54(3) MFMA	Making public any revisions of the service delivery and budget implementation plan	Executive Mayor	None	
55 MFMA	Immediately report to the MEC for local government if the Municipality has not approved an annual budget by 1 July of any year or if the Municipality encounters a serious financial problem	Executive Mayor	None	
56 MFMA	Providing guidance to the Municipality to exercise its rights and powers over any municipal entity in which the Municipality has sole or shared control	Executive Mayor	None	
59(1)(a) MFMA	Deciding to delegate the powers and duties assigned to the Executive Mayor in terms of the MFMA	Executive Mayor	None	1. Such power or duty may only be delegated to another member of the Executive Mayoral Committee

SECTION IN ACT	CHAPTER 3: POWERS OF THE EXECUTIVE MAYOR EXECUTIVE MAYOR STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
				2. A delegation by the Executive Mayor must be in writing 3. A delegation by the Executive Mayor does not divest him/her of the responsibility concerning the exercise of the delegated power or the performance of the delegated duty.
59(2) MFMA	Determining the conditions and limitations of any delegation by the Executive Mayor	Executive Mayor	None	
59(3) MFMA	Deciding to confirm, vary or revoke any decision taken in consequence of a delegation by the Executive Mayor	Executive Mayor	None	No variation or revocation of a decision may detract from any rights that may have accrued as a result of the decision
87(9) MFMA	Tabling the budget or adjusted budget and any adjustments budget of a municipal entity of which the Municipality is the parent municipality at the next Council meeting	Executive Mayor	None	
102(1) MFMA	Receiving a report of the board of Directors of a municipal entity of which the Municipality is the parent municipality any irregular expenditure or any fruitless and wasteful expenditure incurred by, or on behalf of, that municipal entity	Executive Mayor	None	
127(2) MFMA	Tabling in the Council the Municipality's annual report and the annual report of any municipal entity under the Municipality's sole or shared control	Executive Mayor	None	
127(3)(a) MFMA	Submitting to the Council a written explanation setting out the reasons for any delay in tabling the Municipality's annual report and the annual report of any municipal entity under the Municipality's sole or shared control	Executive Mayor	None	
131(1) MFMA	Ensuring that the Municipality addresses all the issues raised in an audit report	Executive Mayor	None	

3.2. Executive Mayor's powers delegated by Council

The powers set out hereunder are delegated by the Council to the Executive Mayor

SECTION IN ACT	CHAPTER 3: POWERS OF THE EXECUTIVE MAYOR EXECUTIVE MAYOR'S POWERS DELEGATED BY COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
60(1)(a) MSA	The decision to expropriate immovable property or rights in or to immovable property	Council	Executive Mayor	In accordance with a policy framework determined by the Council
60(1)(b) MSA	The determination or alteration of the remuneration, benefits or other conditions of service of the Accounting Officer and Strategic Executives.	Council	Executive Mayor	In accordance with a policy framework determined by the Council
32(7) MFMA	Reporting alleged irregular expenditure incurred by the Accounting Officer that constitutes a criminal offence and alleged theft and fraud perpetrated by the Accounting Officer to the SAPS	Council	Executive Mayor	
34(1) MFMA	Entering into an agreement with the national or provincial government to assist the Municipality to build its capacity for efficient, effective and transparent financial management	Council	Executive Mayor	
34(3)(a) MFMA	Considering the results of the provincial government's monitoring of the Municipality	Council	Executive Mayor	
34(3)(b) MFMA	Considering a notification of the provincial government of any emerging or impending financial problems in the Municipality	Council	Executive Mayor	
37(1)(a) MFMA	Determining the steps the Municipality must take to promote co-operative government with the national and provincial spheres of government and other municipalities in the Municipality's fiscal and financial relations	Council	Executive Mayor	
39(3) MFMA	Determining the deputation that will appear before a committee of Parliament considering the approval or renewal of a decision of the National Treasury to stop the transfer of funds to the Municipality	Council	Executive Mayor	
44(1) MFMA	Deciding the reasonable steps to settle a dispute of a financial nature between the Municipality and another organ of state out of court	Council	Executive Mayor	Subject to section 52 MFMA
44(2)(a) MFMA	Reporting a dispute of a financial nature between the Municipality and another organ of state (excluding the National Treasury) to the National Treasury	Council	Executive Mayor	Subject to section 52 MFMA
44(2)(b) MFMA	Deciding whether to request the National Treasury to mediate or to appoint a mediator to mediate a dispute of a financial nature between the Municipality and another organ of state (excluding the National Treasury)	Council	Executive Mayor	Subject to section 52 MFMA
135(3) MFMA	Considering whether the Municipality is, or is likely to, encounter a serious financial problems in meeting its financial commitments	Council	Executive Mayor	In consultation with Accounting Officer

SECTION IN ACT	CHAPTER 3: POWERS OF THE EXECUTIVE MAYOR EXECUTIVE MAYOR'S POWERS DELEGATED BY COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
135(3)(a) MFMA	Determining the manner of seeking solutions to any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality	Council	Executive Mayor	In consultation with Accounting Officer
135(3)(a) MFMA	Defining the solutions to be implemented to solve or avoid any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality	Council	Executive Mayor	In consultation with Accounting Officer
135(3)(b) MFMA	Informing the MEC responsible for local government and the MEC responsible for finance of any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality	Council	Executive Mayor	
135(3)(c) MFMA	Notifying organised local government of any serious financial problem in meeting its financial commitments experienced or anticipated by the Municipality	Council	Executive Mayor	

CHAPTER 4: POWERS OF THE SPEAKER

4.1. Speaker statutory powers

The powers set out hereunder are assigned to the Speaker in terms of the legislation as indicated in column 1, and reserved for his execution in accordance with his decision, and he may take a decision in respect of these matters with or without consulting any person

SECTION IN ACT	CHAPTER 4: POWERS OF THE SPEAKER SPEAKER STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
103 MFMA	Receiving a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality regarding any interference by a councilor outside that councilor's assigned duties, in the financial affairs of the municipal entity; or the responsibilities of the board of Directors of the municipal entity	Speaker	None	
130(1) MFMA	Determining the reasonable time period to be allowed during a council meeting at which an annual report is to be discussed or at which decisions concerning an annual report are to be taken for the discussion of any written submissions received from the local community or organs of state on the annual report and for members of the local community or any organs of state to address the Council	Speaker	None	
133(1)(b)(i) MFMA	Receiving information from the Auditor-General regarding the failure to submit annual financial statements	Speaker	None	
133(1)(b)(ii) MFMA	Submitting information received from the Auditor-General regarding the failure to submit annual financial statements to the Council	Speaker	None	

4.2 Speaker powers delegated by the Council

The powers set out hereunder are delegated by the Council to the Speaker

SECTION IN ACT	CHAPTER 4: POWERS OF THE SPEAKER SPEAKER POWERS DELEGATED BY THE COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	To ensure liaison with the community, ward committees, community development workers (CDW) and councilors	Council	Speaker	
Item 6(2) Code of Conduct for Councillors	The decision to give consent to a Councillor to do business with the municipality	Council	Speaker	
137(2) MFMA	Receiving an assessment of the seriousness of the financial problem in the Municipality, the determination of the provincial Executive whether the financial problem experienced by the Municipality, singly or in combination with other problems, is sufficiently serious or sustained that the Municipality would benefit from a financial recovery plan and the request to a suitably qualified person to prepare and submit a financial recovery plan for the Municipality	Council	Speaker	
147(1)(b) MFMA	Receiving progress reports and a final report on any intervention from the MEC for local government or the MEC responsible for finance	Council	Speaker	
148(3)(a) MFMA	Receiving a notification that an intervention in the Municipality has ended	Council	Speaker	
143(3)(a) MFMA	Receiving an approved financial recovery plan for the Municipality	Council	Speaker	In consultation with Accounting Officer

CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER

5.1. Accounting Officer statutory powers

The powers set out hereunder are assigned to the Accounting Officer in terms of the legislation as indicated in column 1, and reserved for his execution in accordance with his decision, and he may take a decision in respect of these matters with or without consulting any person

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
55(1) MSA	The formation and development of an economical, effective, efficient and accountable administration- (a) equipped to carry out the task of implementing the municipality's integrated development plan in accordance with Chapter 5 of the Systems Act; (b) operating in accordance with the municipality's performance management system in accordance with Chapter 6 of the Systems Act; and (c) responsive to the needs of the local community to participate in the affairs of the municipality	Accounting Officer	None	
55(1) MSA	The management of the municipality's administration in accordance with the Systems Act and other legislation applicable to the municipality	Accounting Officer	None	
55(1) MSA	The appointment of staff - other than the Accounting Officer and Strategic Executives - subject to the provisions of the Employment Equity Act, 1998 (Act 55 of 1998)	Accounting Officer	None	
55(2) MSA	As accounting officer of the municipality, the Accounting Officer is responsible and accountable for- (a) all income and expenditure of the municipality; (b) all assets and the discharge of all liabilities of the municipality; and (c) proper and diligent compliance with applicable municipal finance management legislation	Accounting Officer	None	
66 MSA	To, within a policy framework determined by the Council and subject to any applicable legislation, - (a) approve a staff establishment for the administration which includes the approval of the creation of posts as required from time to time;	Accounting Officer	None	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	(b) provide a job description for each post on the staff establishment; (c) align the remuneration and other conditions of service for each post on the staff establishment in accordance with applicable labour legislation and any collective agreement; and (d) regularly evaluate the staff establishment and, if necessary, review the staff establishment and the remuneration and conditions of service.			
26(4) MFMA	Obtaining the MEC responsible for finance's approval to withdraw funds from the Municipality's bank accounts, if a budget has not been approved on or before 1 July of each year.	Accounting Officer	None	Subject to section 11 MFMA
32(3) MFMA	Deciding whether a decision taken by the Council or the Executive Mayor is likely to result, if it is implemented, in unauthorised, irregular or fruitless and wasteful expenditure	Accounting Officer	None	
32(3) MFMA	Instructing an authorised official not to implement a decision taken by the Council or the Executive Mayor that is likely to result, if it is implemented, in unauthorised, irregular or fruitless and wasteful expenditure	Accounting Officer	None	
32(3) MFMA	Informing the Council or the Executive Mayor that a decision taken by the Council or the Executive Mayor is likely to result, if it is implemented, in unauthorised, irregular or fruitless and wasteful expenditure	Accounting Officer	None	
32(6) MFMA	Determining whether an alleged irregular expenditure constitutes a criminal offence	Accounting Officer	None	
32(6) MFMA	Determining whether alleged theft and fraud occurred in the Municipality	Accounting Officer	None	
32(6) MFMA	Reporting alleged irregular expenditure that constitutes a criminal offence and alleged theft and fraud which occurred in the Municipality to the SAPS	Accounting Officer	None	
54(1)(d) MFMA	Determining the (proposed) remedial or corrective steps to deal with any serious financial problems facing the Municipality	Accounting Officer	None	
62(1)(e) MFMA	Deciding the reasonable steps to be taken to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any official of the Municipality who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA	Accounting Officer	None	Strategic Executives and Managers to exercise power in divisions
67(1) MFMA	Entering into an agreement with an organisation or body outside any sphere of government to whom funds of the Municipality stand to be transferred otherwise than in compliance with a commercial or other business transaction	Accounting Officer	None	
80(1)(b) MFMA	Allocating officials of the Municipality to the Chief Financial Officer	Accounting Officer	None	
84(2)(b)(iii)	Considering the views and recommendations of the National Treasury and the	Council	MM Accounting	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
MFMA	provincial treasury, the national and provincial departments responsible for local government and the MEC responsible for local government in respect of the Municipality's intention to establish and/or participate in a municipal entity		Officer	
90(2) MFMA	Receiving an application from a municipal entity of which the Municipality is the parent municipality to transfer ownership or otherwise dispose of a capital asset other than an asset needed to provide the minimum level of basic municipal services	Accounting Officer	None	
90(2) MFMA	Considering an application from a municipal entity of which the Municipality is the parent municipality to transfer ownership or otherwise dispose of a movable capital asset other than an asset needed to provide the minimum level of basic municipal services with a value below a valued determined by the Council	Accounting Officer	None	
114(1) MFMA	Approval of tenders not recommended by the Adjudication Committee. Considering a report containing the reasons for deviating from such recommendation of the accounting officer of a municipal entity of which the Municipality is the parent municipality if a tender other than the one recommended in the normal course of implementing the supply chain management policy of the municipal entity is approved	Accounting Officer	None	
114(1) MFMA	Submitting a report containing the reasons for deviating from such recommendation to the Auditor-General, the provincial treasury and the National Treasury if a tender other than the one recommended in the normal course of implementing the supply chain management policy of the Municipality is approved	Accounting Officer	None	
116(3)(a) MFMA	Tabling the reasons for the proposed amendment of a contract or agreement procured through the supply chain management policy of the Municipality in the Council	Accounting Officer	None	
120(1)(c) MFMA	Determining whether a proposed public-private partnership agreement will transfer appropriate technical, operational and financial risk to the private party	Accounting Officer	None	
131(2)(a) MFMA	Submitting the Municipality's responses to the issues raised in an audit report to the MEC for local government	Accounting Officer	None	
133(1)(c)(ii) MFMA	Determining the appropriate steps to be taken to ensure that the financial statements are submitted to the Auditor-General or that the annual report, including the financial statements and the audit report on those statements, is tabled in the Council, as the case may be	Accounting Officer	None	
152(1) MFMA	Bringing an application to the High Court for an order to stay all legal proceedings, including the execution of legal process, by persons claiming	Accounting Officer	None	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER STATUTORY POWERS	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	money from the Municipality if the Municipality is unable to meet its financial commitments			
153(1)(a) MFMA	Bringing an application in the High Court for an order to stay, for a period not exceeding 90 days at a time, all legal proceedings, including the execution of legal process, by persons claiming money from the Municipality	Accounting Officer	None	
153(3) MFMA	Giving notice of an application in the High Court for an order to terminate the Municipality's financial obligations to creditors, and to settle claims in accordance with a distribution scheme referred to in section 155 of the MFMA	Accounting Officer	None	

5.2. Accounting Officer's powers delegated by the Council

The powers set out hereunder are delegated by the Council to the Accounting Officer

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER POWERS DELEGATED BY THE COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	To approve the allocation of official telephones to the private homes of officials	Council	Accounting Officer	
	To approve the attendance by Managers of meetings, workshops, seminars, conferences, congresses and similar events and special visits which are in the interest of the Council and which are to be conducted inside the boundaries of the Republic of South Africa: Provided that the necessary funds are available. The approval of the attendance by officials of meetings, workshops, seminars, conferences, congresses and similar events conducted outside the boundaries of the Republic of South Africa, shall be approved in consultation with the Executive Mayor.	Council	Accounting Officer	
Item 4(2) Code of Conduct for Staff Members	The decision to give consent to a Staff Members to do business with the municipality	Council	Accounting Officer	
	(a) To create temporary posts in the event of the occurrence of bottlenecks or emergency situations; (b) To appoint and discharge employees - with the exception of the Accounting Officer, Strategic Executives and Managers - in compliance with the relevant legislation; (c) To transfer and promote officials from one division to another, excluding Strategic Executives; (d) To apply disciplinary measures in terms of the conditions of service and, with the exception of Strategic Executives to suspend and discharge officials, provided that the SE Support Services is represented at the hearings or appeals of such officials	Council	Accounting Officer	In consultation with the Manager concerned
7(1) MFMA	Deciding to open a bank account for the Municipality	Council	Accounting Officer	
7(1) MFMA	Deciding at which bank/banks to open a bank account	Council	Accounting Officer	
7(1) MFMA	Deciding to close a bank account	Council	Accounting Officer	In consultation with the Accounting Officer
7(2) MFMA	Determining into which bank account money collected or received by the Municipality must be deposited	Council	Accounting Officer	
8(1) MFMA	Designating a bank account of the Municipality as the Municipality's primary bank account	Council	Accounting Officer	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER POWERS DELEGATED BY THE COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
8(4) MFMA	Entering into an agreement with other parent municipalities of a municipal entity of which the Municipality is a parent municipality, as to which Municipality's primary bank account to use for the purpose of receiving allocations from organs of state to the municipal entity concerned	Council	Accounting Officer	
12(2) MFMA	Deciding to open a separate bank account in the name of the Municipality for the purpose of a relief, charitable, trust or other fund	Council	Accounting Officer	
13(2) MFMA	Establishing an appropriate and effective cash management and investment policy for the Municipality	Council	Accounting Officer	In consultation with Accounting Officer
14(4) MFMA	The transfer of ownership or otherwise disposal of a movable capital asset below the value of R 1 000 000.00 that is not needed to provide the minimum level of basic municipal services	Council	Accounting Officer	Must determine whether an asset is not needed to provide the minimum level of basic municipal services, and consider the fair market value of the asset and the economic and community value to be received for the asset
32(2) MFMA	Identifying the identity of the person who is liable for unauthorised, irregular or fruitless and wasteful expenditure	Council	Accounting Officer	
32(2) MFMA	Deciding to recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure	Council Council Council	None None Accounting Officer	In consultation with SE Support Services. Except, in the case of – 1. unauthorised expenditure. if the amount of the expenditure is authorised in an adjustments budget; or 2. is certified by the Council, after investigation by a Council committee, as irrecoverable and written off by the Council; and 3. irregular or fruitless and wasteful expenditure is, after investigation by a Council committee, certified by the Council as irrecoverable and written off by the Council
45(1) MFMA	Deciding whether to incur short term debt	Council	Accounting Officer	
83(2) MFMA	Determining the resources or opportunities to be made available for the	Council	Accounting Officer	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER POWERS DELEGATED BY THE COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	training of officials to meet the prescribed financial management competency levels			
84(1a) MFMA	Determining precisely the function or service that a municipal entity would perform on behalf of the Municipality when considering the establishment of, or participation in, a municipal entity	Council	Accounting Officer	
84(2)(b)(i) MFMA	Considering an assessment of the impact of the shifting of a function or service to a municipal entity on the Municipality's staff, assets and liabilities when considering the establishment of, or participation in, a municipal entity	Council	Accounting Officer	
86(1) MFMA	Receiving information from a municipal entity of which the Municipality is the parent municipality regarding the entity's bank account(s)	Council	Accounting Officer	
87(2) MFMA	Considering the proposed budget of a municipal entity of which the Municipality is the parent municipality and assessing the entity's priorities and objectives	Council	Accounting Officer	
87(2) MFMA	Deciding to make recommendations on the proposed budget of a municipal entity of which the Municipality is the parent municipality	Council	Accounting Officer	
87(5)(c) MFMA	Determining the limits, including any limits on tariffs, revenue, expenditure and borrowing, on the budget of a municipal entity of which the Municipality is the parent municipality	Council	Accounting Officer	
88(b)(ii) MFMA	Receiving and considering a mid-year performance assessment report of a municipal entity of which the Municipality is the parent municipality	Council	Accounting Officer	
89(b) MFMA	Monitoring and ensuring that a municipal entity of which the Municipality is the parent municipality reports to the Council on all expenditure incurred by that municipal entity on Managers and staff remuneration matters, and in a manner that discloses such expenditure per type of expenditure	Council	Accounting Officer	
97(3) MFMA	Considering a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality regarding any payments due by an organ of state to the entity in respect of service charges, if such payments are regularly in arrears for periods of more than 30 days	Council	Accounting Officer	
101(1) MFMA	Receiving a report of the accounting officer of a municipal entity of which the Municipality is the parent municipality on any financial problems of the entity	Council	Accounting Officer	
104(1)(b) MFMA	Deciding which information, returns, documents, explanations and motivations to require from the accounting officer of a municipal entity of which the Municipality is the parent municipality	Council	Accounting Officer	
113(1) MFMA	Deciding whether to consider an unsolicited bid received outside the Municipality's normal bidding process	Council	Accounting Officer	In accordance to a prescribed framework
114(1) MFMA	Receiving a report containing the reasons for deviating from such	Council	Accounting Officer	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER POWERS DELEGATED BY THE COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	recommendation from the accounting officer of a municipal entity of which the Municipality is the parent municipality if a tender other than the one recommended in the normal course of implementing the supply chain management policy of the municipal entity is approved			
116(3) MFMA	Considering the reasons for the proposed amendment of a contract or agreement and any representation that may have been received regarding the proposed amendment of a contract or an agreement procured through the supply chain management policy of a municipal entity of which the Municipality is a parent municipality and deciding whether to consent to the amendment of a contract or agreement	Council	Accounting Officer	
119(2) MFMA	Determining the resources or opportunities to be made available for the training of officials involved in the implementation of the supply chain management policy of the Municipality to meet the prescribed competency levels	Council	CFO	
121(1) MFMA	Preparing an annual report for the Municipality	Council	Accounting Officer	
121(4)(f)	Determining any additional information to be contained in the annual report of a municipal entity of which the Municipality is a parent municipality.	Council	Accounting Officer	
126(2)(a) MFMA	Receiving the financial statements of municipal entity over which the Municipality has sole control or effective control (if it is a private company)	Council	Accounting Officer	
139(2) MFMA	Receiving a copy of the Municipal Financial Recovery Service's determination of the reasons for the crisis in the Municipality's financial affairs and assessment of the Municipality's financial state	Council	Accounting Officer	
141(3)(a) MFMA 144(2) MFMA	Participating in consultations with the person or body appointed to prepare a financial recovery plan or an amendment of such plan for the Municipality	Council	Accounting Officer	
141(3)(c) MFMA 144(2) MFMA	Commenting on a draft financial recovery plan or an amendment to such plan for the Municipality	Council	Accounting Officer	
145(1)(a) MFMA 146(1)(a) MFMA	Implementing an approved financial recovery plan for the Municipality	Council	Accounting Officer	In consultation with Executive Mayor
145(1)(b) MFMA	Reporting monthly to the MEC for local government on the implementation of the approved financial recovery plan for the Municipality	Council	Accounting Officer	
120(4) MFMA	Deciding to conduct a feasibility study before a public-private partnership is concluded	Council	Accounting Officer	
152(1) MFMA	Deciding to apply to the High Court for an order to stay all legal proceedings, including the execution of legal process, by persons claiming money from the Municipality if the Municipality is unable to meet its financial commitments	Council	Accounting Officer	
153(1)(a) MFMA	Deciding to apply to the High Court for an order to stay, for a period not	Council	Accounting Officer	

SECTION IN ACT	CHAPTER 5: POWERS OF THE ACCOUNTING OFFICER ACCOUNTING OFFICER POWERS DELEGATED BY THE COUNCIL	DELEGATING AUTHORITY	DELEGATED BODY	CONDITIONS
	exceeding 90 days at a time, all legal proceedings, including the execution of legal process, by persons claiming money from the Municipality			
153(1)(b) MFMA	Deciding to apply to the High Court for an order to terminate the Municipality's financial obligations to creditors, and to settle claims in accordance with a distribution scheme referred to in section 155 of the MFMA	Council	Accounting Officer	
165(1) MFMA	Deciding whether to establish an internal audit unit or to outsource the internal audit function	Council	Accounting Officer	
166(1) and (6) MFMA	Deciding whether to establish an audit committee for the municipality or the District Council	Council	Accounting Officer	
171(4)(a) MFMA	Investigating any allegations of financial misconduct against the Chief Financial Officer, a Strategic Executive or senior manager or other official of the Municipality unless those allegations are frivolous, vexatious, speculative or obviously unfounded	Council	Accounting Officer	
171(4)(a) MFMA	Deciding whether an allegation of financial misconduct against the Chief Financial Officer, a Strategic Executive or a senior manager or other official of the Municipality is frivolous, vexatious, speculative or obviously unfounded	Council	Accounting Officer	
174(4)(b) MFMA	Deciding whether an investigation of an allegation of financial misconduct against the Chief Financial Officer, a Strategic Executive or a senior manager or other official of the Municipality revealed anything that warrants the institution of disciplinary proceedings	Council	Accounting Officer	
178(2)(c) MFMA	Submitting to the National Treasury a list of all other types of contracts of the Municipality for a period beyond 1 January 2007 and with a value of more than one million Rand in total or per annum	Council	Accounting Officer	
75A(3) MSA 14(1) MPRA	To publish the resolutions of Council in respect of the levying of rates and the recover of fees, charges or tariffs	Council	Accounting Officer	

5.3. Accounting Officer's powers delegated by the Executive Mayor

The powers set out hereunder are delegated by the Council to the Accounting Officer

12(1) MFMA	Deciding to set-up a relief, charitable, trust or other fund of whatever description	Executive Mayor	Accounting Officer	
16(2) MFMA	Tabling the budget at a Council meeting	Executive Mayor	Accounting Officer	The annual budget must be tabled at least 90 days before 1 July each year
21(1)(a) MFMA	Co-ordinating the processes of preparing the annual budget and reviewing the Municipality's integrated development plan and budget-related policies	Executive Mayor	Accounting Officer	
21(1)(b) MFMA	Tabling in the Council a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget, the annual review of the integrated development plan and the Municipality's budget-related policies, the tabling and adoption of any amendments to the integrated development plan and the budget-related policies and any consultative processes forming part of the processes	Executive Mayor	Accounting Officer	At least 10 months before 1 July each year
21(2)(b) MFMA	Deciding the reasonable steps to be taken to review the Municipality's integrated development plan	Executive Mayor	Accounting Officer	
21(2)(d) MFMA	Determining the manner and timing of consultation of the local communities within the municipal area, the provincial treasury and such other organs of state as may be prescribed with regard to the Municipality's annual budget	Executive Mayor	Accounting Officer	
21(2)(e) MFMA	Providing information relating to the budget that may be requested to the National Treasury and any other organ of state	Executive Mayor	Accounting Officer	Subject to any limitations that may be prescribed in respect of organs of state other than the National Treasury
25(3) MFMA	Complying with section 55 of the MFMA if the Municipality has not approved an annual budget, including revenue-raising measures necessary to give effect to the budget, by 1 July of any year	Executive Mayor	Accounting Officer	Immediately report the matter to the MEC responsible for local government
27(1) MFMA	Determining the likelihood of the Municipality not being able to comply with the MFMA or other legislation relating to the tabling or approval of an annual budget or compulsory consultation processes	Executive Mayor	Accounting Officer	
27(1) MFMA	Informing the MEC responsible for finance of any impending non-compliance by the Municipality of any provisions of the MFMA or any other legislation pertaining to the tabling or approval of an annual budget or compulsory consultation processes	Executive Mayor	Accounting Officer	
27(2) MFMA	Deciding to apply to the MEC responsible for finance to extend any time limit	Executive Mayor	Accounting Officer	

	or deadline with regard to the preparation and approval of the annual budget			
27(2) MFMA	Applying to the MEC responsible for finance to extend any time limit or deadline with regard to the preparation and approval of the annual budget	Executive Mayor	Accounting Officer	
27(3) MFMA	Informing the Council, the MEC responsible for finance and the National Treasury, in writing, of any actual non-compliance by the Municipality of a provision of Chapter 4 of the MFMA and any remedial or corrective measures the Municipality intends to implement to avoid a recurrence of such non-compliance	Executive Mayor	Accounting Officer	
28(4) MFMA	Tabling an adjustments budget in the Council	Executive Mayor	Accounting Officer	
29(1) MFMA	Deciding to authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget in emergency or other exceptional circumstances	Executive Mayor	Accounting Officer	
29(2)(c) MFMA	Reporting to the Council regarding the authorisation of unforeseeable and unavoidable expenditure for which no provision was made in an approved budget in emergency or other exceptional circumstances	Executive Mayor	Accounting Officer	Such report must be made to the Council at the first Council meeting next ensuing after the authorisation was given
52(a) MFMA	Deciding the nature and extent of, and manner in which political guidance over the fiscal and financial affairs of the Municipality will be provided	Executive Mayor	Accounting Officer	
52(b) MFMA	Deciding the monitoring and oversight mechanisms to be applied to the exercise by the Accounting Officer and the Chief Financial Officer of their powers, functions and duties in terms of the MFMA	Executive Mayor	Accounting Officer	
52(c) MFMA	Deciding the reasonable steps to be taken to ensure that the Municipality performs its constitutional and statutory functions within the limits of the Municipality's approved budget	Executive Mayor	Accounting Officer	
52(d) MFMA	Submitting to the Council, within 30 days of the end of each quarter, a report on the implementation of the budget and the financial state of affairs of the Municipality	Executive Mayor	Accounting Officer	
53(1)(a) MFMA	Deciding the nature and extent of, and manner in which political guidance is to be given over the budget process and the priorities that must guide the preparation of a budget	Executive Mayor	Accounting Officer	
53(1)(b) MFMA	Deciding the steps to be taken to co-ordinate the annual revision of the integrated development plan and the preparation of the annual budget	Executive Mayor	Accounting Officer	
53(1)(b) MFMA	Determining how the integrated development plan is to be taken into account or revised for the purposes of the budget	Executive Mayor	Accounting Officer	
53(1)(c)(ii) MFMA	Determining the reasonable steps to be taken to ensure he/she approves the Municipality's service delivery and budget implementation plan	Executive Mayor	Accounting Officer	The Executive Mayor must approve the annual service delivery and budget implementation plan within 28 days after the approval of the

				budget
53(2) MFMA	Reporting to the Council and the MEC responsible for finance any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements	Executive Mayor	Accounting Officer	
53(3)(b) MFMA	Ensuring that the performance agreements of the Accounting Officer, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the Municipality's service delivery and budget implementation plan	Executive Mayor	Accounting Officer	
54(1)(a) MFMA	Making arrangements for the receipt of a monthly statement on the state of the Municipality's budget and a mid-year corporate performance assessment report	Executive Mayor	Accounting Officer	1. The statement a statement regarding the state of the municipality's budget must be submitted not later than 10 working days after the end of each month 2. The mid-year performance assessment report must be submitted not later than 25 January of each year 3. The mid-year corporate performance assessment report must be submitted to the Council not later than 31 January each year
54(1)(b) MFMA	Determining the procedures, including reports required to check whether the Municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan	Executive Mayor	Accounting Officer	
87(3) MFMA	Tabling the proposed budget of a municipal entity of which the Municipality is the parent municipality in the Council	Executive Mayor	Accounting Officer	Together with the Municipality's budget for the relevant financial year
87(6) MFMA	Considering an application by the board of Directors of a municipal entity of which the Municipality is the parent municipality to revise the budget of the municipal entity	Executive Mayor	Accounting Officer	
133(1)(a) MFMA	Tabling in the Council a written explanation setting out the reasons for the failure of the Accounting Officer or of the accounting officer of a municipal entity under the Municipality's sole or shared control to submit annual financial statements to the Auditor-General or the Executive Mayor's failure to table the annual report of the Municipality or a municipal entity in the Council	Executive Mayor / Council	Accounting Officer	
136(1)(a) MFMA	Participating in consultations with the MEC for local government regarding a	Executive Mayor	Accounting Officer	